

Amendment No. _____

Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 851

House Bill No. 938*

by deleting all language after the enacting clause and substituting:

SECTION 1. Tennessee Code Annotated, Section 6-51-201, is amended by adding the following as new subsections:

(c)

(1) Owners of real property used primarily for agricultural purposes who reside in a territory previously annexed by ordinance upon the initiative of the municipality may petition the municipality to deannex such property, if:

(A) The deannexation of the property does not create an area of unincorporated territory that is completely surrounded by municipal boundaries; and

(B) The owner at the time the petition is made is the same owner as when the property was annexed.

(2) The petition must include a copy of the ordinance that includes the map of the plat seeking deannexation. The map must be the same map the municipality used to annex the territory.

(3) Upon receiving the petition for deannexation, the municipality shall determine the debt amount owed pursuant to § 6-51-204(a), if any, within thirty (30) days.

(4) The deannexation of the property becomes operative ninety (90) days after receipt of the petition by the municipality.



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(d) This section does not require a municipal utility to cease providing electrical service, sanitary sewer service, other utility services, or street lighting in the territory excluded from the municipality's corporate limits.

(e) For purposes of this section, "property used primarily for agricultural purposes" means property owned or operated by a person whose federal income tax return contains one (1) or more of the following:

(1) Business activity on IRS schedule F, profit or loss from farming, and the business activity reflected on the form is related to the property that is the subject of the petition; or

(2) Farm rental activity on IRS form 4835, farm rental income and expenses on schedule E, supplemental income and loss, and the farm rental activity reflected on the form is related to the property that is the subject of the petition.

SECTION 2. Tennessee Code Annotated, Section 6-51-204(a), is amended by deleting the subsection and substituting instead the following:

(a)

(1) Except for responsibility for any debt newly contracted after the territory was annexed and prior to the surrender of jurisdiction, all municipal jurisdiction ceases over the territory excluded from the municipality's corporate limits on:

(A) The effective date of the ordinance if the contraction is done by ordinance;

(B) The date of the certification of the results of the election if the contraction is done by election; or

(C) The operative date of a contraction accomplished through a petition by an owner of property used primarily for agricultural purposes pursuant to § 6-51-201(c).

(2) The municipality may continue to levy and collect taxes on property in the excluded territory to pay the excluded territory's proportion of any debt newly contracted after the territory was annexed and prior to the exclusion.

SECTION 3. This act takes effect July 1, 2023, the public welfare requiring it.

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AMEND Senate Bill No. 954

House Bill No. 674*

by deleting all language after the enacting clause and substituting:

SECTION 1. Tennessee Code Annotated, Title 66, Chapter 27, is amended by adding the following as a new part:

66-27-801.

As used in this part, "homeowner's association" has the same meaning as defined in § 66-27-701.

66-27-802.

(a)

(1) On or before July 1, 2024, and every three (3) years thereafter, a homeowner's association of a gated subdivision must obtain a written assessment of the subdivision's security vulnerabilities.

(2) The written assessment required by this subsection (a) must be performed by an independent contractor reasonably qualified to perform security assessments, such as a private security firm or contractor, a retired law enforcement officer, or other qualified individual or firm. The written assessment must include recommended measures to remediate any vulnerabilities.

(b) Within thirty (30) days of receipt of the completed security assessment required by subsection (a), the homeowner's association shall provide each household in the subdivision with an unabridged copy of the written assessment. The copies of the written assessment may be delivered through the management company for the



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homeowner's association and may be delivered by electronic mail or regular mail delivery.

(c) Within seven (7) days of being made aware of any crime that has been committed or reported within the subdivision, the homeowner's association shall notify each household in the subdivision of the crime. The notification may be made through the management company for the homeowner's association and may be made by electronic mail.

(d) This section only applies to homeowner's associations of gated subdivisions in a county having a population of more than two hundred forty-seven thousand seven hundred (247,700), according to the 2020 federal census or any subsequent federal census.

SECTION 2. This act takes effect July 1, 2023, the public welfare requiring it.

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Comm. Amdt. _____

AMEND Senate Bill No. 1000

House Bill No. 1046*

by deleting all language after the enacting clause and substituting:

SECTION 1. This act is known and may be cited as the "Tennessee Rural and Workforce Housing Act."

SECTION 2. Tennessee Code Annotated, Title 13, Chapter 23, Part 1, is amended by adding the following as a new section:

(a) As used in this section:

(1) "Eligibility statement" means a statement authorized and issued by the agency certifying that the owner of a qualified project is eligible for a Tennessee rural and workforce housing tax credit;

(2) "Federal housing tax credit" means the low-income housing credit as provided in Section 42 of the Internal Revenue Code of 1986 (26 U.S.C. § 42), as amended;

(3) "Project" means a housing project that has restricted rents that do not exceed thirty percent (30%) of the renter's income for:

(A) At least forty percent (40%) of its units occupied by persons or families having incomes of sixty percent (60%) or less of the area median income; or

(B) At least twenty percent (20%) of the units occupied by persons or families having incomes of fifty percent (50%) or less of the area median income;



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(4) "Qualified project" means a qualified low-income building, as that term is defined in Section 42 of the Internal Revenue Code of 1986 (26 U.S.C. § 42), as amended, located in this state and placed in service after January 1, 2025, that receives a federal housing tax credit allocation from the agency for a project;

(5) "Taxpayer" means a sole proprietor, partnership, corporation of any classification, limited liability company, or association taxable as a business entity that is subject to liability for any state fee, premium, tax, or other charge pursuant to title 56, chapter 4, or title 67; and

(6) "Tennessee rural and workforce housing tax credit" means the credit created by this section against liability for any state fee, premium, tax, or other charge.

(b)

(1) The owner of a qualified project may claim as a credit against taxpayer liability for a state fee, premium, tax, or other charge imposed by title 56, chapter 4, or title 67, an amount not to exceed the federal housing tax credit allocated by the agency to the qualified project. The credit created by this subsection (b) is known as the "Tennessee rural and workforce housing tax credit."

(2) A Tennessee rural and workforce housing tax credit may be allocated among some or all of the partners, members, or shareholders of the business entity or association owning the qualified project, in any manner agreed to by such business entity or association, regardless of whether such business entities or associations are allocated or allowed any portion of the federal housing tax credit with respect to the qualified project.

(3) The total amount of the Tennessee rural and workforce housing tax credit that may be claimed pursuant to this section for a taxable year must not exceed a taxpayer's liability. Any unused tax credit may be carried forward to

apply to a taxpayer's next five (5) succeeding years' liability. A taxpayer shall not apply the credit against a prior tax years' liability.

(4)

(A) If, under Section 42 of the Internal Revenue Code of 1986 (26 U.S.C. § 42), as amended, a portion of a federal housing tax credit taken on a qualified project is required to be recaptured, then the taxpayer claiming a Tennessee rural and workforce housing tax credit with respect to such qualified project shall recapture a portion of the Tennessee rural and workforce housing tax credit. The state recapture amount is equal to the proportion of the Tennessee rural and workforce housing tax credit claimed by the taxpayer that equals the proportion the federal recapture amount bears to the original federal housing tax credit amount subject to recapture.

(B) If the recapture of a Tennessee rural and workforce housing tax credit is required, then the taxpayer shall submit an amended return to the applicable department or agency, which includes the proportion of the Tennessee rural and workforce housing tax credit required to be recaptured, the identity of each taxpayer subject to the recapture, and the amount of tax credit previously allocated to such taxpayer.

(5) Upon application or request, the agency shall issue an eligibility statement to the owner of a qualified project to submit with the applicable department or agency imposing any state fee, premium, tax, or other charge as provided for herein.

(c) The total amount of all Tennessee rural and workforce housing tax credits that may be allocated in any fiscal year must not exceed seventeen million dollars (\$17,000,000), plus the total of all unallocated tax credits, if any, for any preceding

years, and the total amount of any previously allocated tax credits that have been recaptured, revoked, canceled, or otherwise recovered but not otherwise reallocated.

(d) The agency shall allocate Tennessee rural and workforce housing tax credits pursuant to uniform criteria that in the agency's discretion promote the highest value and greatest public benefit; provided, that no less than fifty percent (50%) of the Tennessee rural and workforce housing tax credits must be allocated to qualified projects in an eligible rural area as designated by the United States department of agriculture.

(e) The agency may promulgate rules to effectuate this section. The rules must be promulgated in accordance with the Uniform Administrative Procedures Act, compiled in title 4, chapter 5.

SECTION 3. If any provision of this act, or its application to any person or circumstance is held invalid, then the invalidity does not affect other provisions or applications of this act that can be given effect without the invalid provision or application, and to that end, the provisions of this act are severable.

SECTION 4. This act takes effect upon becoming a law, the public welfare requiring it.

Amendment No. _____

Signature of Sponsor

AMEND Senate Bill No. 1050

House Bill No. 468*

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

by deleting all language after the enacting clause and substituting:

SECTION 1. Tennessee Code Annotated, Section 7-4-110, is amended by adding the following new subsection:

(h) Notwithstanding this section or another law to the contrary, the proceeds from a tax levied pursuant to this section upon the occupancy of a short-term rental unit secured through a short-term rental unit marketplace that are distributed to the metropolitan government by the department of revenue pursuant to § 67-4-1506, may be deposited into an account created by the metropolitan government pursuant to an ordinance and used exclusively for promoting affordable housing for residents of limited means within the county. The remaining proceeds must be used as otherwise provided by law.

SECTION 2. This act takes effect July 1, 2023, the public welfare requiring it.



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AMEND Senate Bill No. 820*

House Bill No. 1206

by deleting all language after the enacting clause and substituting:

SECTION 1. Tennessee Code Annotated, Section 67-4-2913, is amended by deleting the section and substituting instead:

(a) A local government shall not enact a local real estate transfer tax by private or public act.

(b)

(1) After December 1, 2023, a county shall not enact an adequate facilities tax or impact fee on development by private or public act.

(2) The only method for a county to approve an adequate facilities tax or impact fee pursuant to subdivision (b)(1) is the ratification of a private act by referendum held between April 1, 2023, and December 1, 2023.

(c) This part is the exclusive authority for local governments to adopt new or additional adequate facilities taxes on development. However, this part does not prevent a municipality or county from exercising its authority to levy or collect similar development taxes or impact fees granted by a private act that was in effect prior to December 1, 2023, or from revising the dedicated use and purpose of a tax on new development from public facilities to public school facilities. A county levying a development tax or impact fee by private act on December 1, 2023, is prohibited from using the authority provided in this part so long as the private act is in effect.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.



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